

FILED
U.S. DISTRICT COURT
DISTRICT OF WYOMING

JUN 21 2012

Stephan Harris, Clerk
Cheyenne

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Attorneys for Plaintiff

**IN THE UNITED STATES DISTRICT COURT
DISTRICT OF WYOMING**

ANDREW COWAN,

Plaintiff,

v.

UNITED STATES,

Defendant.

Civil Action No. 12-CV-135-F

COMPLAINT AND JURY DEMAND

COMES NOW Plaintiff ANDREW COWAN, individually (hereafter referred to as

**COWAN v. UNITED STATES
COMPLAINT AND JURY DEMAND**

“Plaintiff”), by and through his attorneys, Jack D. Edwards of EDWARDS LAW OFFICE, P.C., and M. Jason Majors of MAJORS LAW FIRM, P.C., who states and alleges as follows:

PARTIES AND JURISDCITION

1. That the Plaintiff is now an adult, individual and at the time of the matters complained of herein was a resident of Park County, Wyoming and a United States Citizen.

2. That this Court has jurisdiction over this action under 28 U.S.C. § 1346, as the district courts shall have original jurisdiction, concurrent with the United States Court of Federal Claims, of any civil action against the United States for the recovery of any internal-revenue tax alleged to have been erroneously or illegally assessed or collected, or any penalty claimed to have been collected without authority or any sum alleged to have been excessive or in any manner wrongfully collected under the internal-revenue laws.

FACTS COMMON TO ALL CLAIMS

3. That the preceding paragraphs are incorporated herein by this reference.

4. That on or about 2009 Plaintiff purchased a new home in Park County, Wyoming, to be used as Plaintiff’s principal residence. Plaintiff did not own a principal residence at any time during the three years prior to the date of purchase.

5. Plaintiff filed a Federal Income Tax Return with the Internal Revenue Service for the 2009 tax year, and claimed a First-Time Homebuyer Credit.

6. The Internal Revenue Service disallowed Plaintiff’s claim for the First-Time Homebuyer Credit.

7. On or about June 30, 2010, Plaintiff appealed the Internal Revenue Service's decision to disallow Plaintiff's claim for the First-Time Homebuyer Credit.

8. The Internal Revenue Service Appeals Office reviewed Plaintiff's claim, and pursuant to a letter from Susan Faron, Appeals Team Manager:

- a. Determined that there was no basis to allow any part of the claim;
- b. Indicated that Plaintiff could pursue the matter further by filing suit in the United States District Court.

**CAUSE OF ACTION
CLAIM FOR FIRST-TIME HOME BUYER CREDIT**

9. That the preceding paragraphs are incorporated herein by this reference.

10. Plaintiff is eligible and entitled to the First-Time Home Buyer Credit in the amount of \$8,000.00.

11. Plaintiff purchased a home in 2009, located in Park County, Wyoming, used as Plaintiff's principal residence, which cost in excess of \$80,000.

12. Plaintiff did not own a principal residence at any time during the three years prior to the date of purchase of the home.

13. Plaintiff met all applicable requirements of the First-Time Home Buyer Credit.

JURY DEMAND

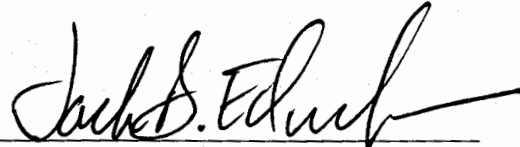
14. Pursuant to Rule 38(a), F.R.C.P., Plaintiff hereby demands trial by jury of all fact issues herein.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff respectfully requests that this Court:

1. Render judgment against the Defendant and in favor of Plaintiff, finding that Plaintiff is eligible and entitled to First-Time Home Buyer Credit in an amount equal to \$8,000.00;
 2. Grant Plaintiff a Jury Trial;
 4. Grant Plaintiff its costs for the filing and prosecution of this action;
 5. Order that the judgment entered herein bear interest at the statutory interest rate;
- and,
6. Grant Plaintiff such other relief as the Court deems just under the circumstances.

DATED: this 20 day of June, 2012.



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